FOR MYSORE STATE

(1952) Department.

MS SERIES.

Passed MS

G.O. NO. 1574

Dated. 10-4-1952

[Despatch Abstract.]

Customs – Land Customs – Sandur – Duty Collected from Messrs The General Sandur Mining Company Ltd on the export of manganese ore out of the State after merger – Refund of Orders passed.

THE GENERAL SANDUR MINING Co. LIMITED.

(INCORPORATED IN ENGLAND)

ALL CORRESPONDENCE TO BE ADDRESSED TO THE MANAGER

TELEGRAMS: 'GESANMICO' SANDUR.

CODES: BEDFORD MCNEILL

SANDUR P.O.
BELLARY DISTRICT.

REGISTERED

No. MGD/40/51 23rd July 19 51.

UNDER SECRETARY
2867
26 JUL 1951
PUBLIC DEPARTMENT

The Chief Secretary to the Government of Madras
Port St.George,
M A D R A S.

Sub:- LAND CUSTOMS DUTY COLLECTED BY THE SANDUR TALUKA EVEN AFTER THE MERGER OF THE STATE OF SANDUR.

Sir,

This company was paying to the late Sandur Government a land custom-duty of 3 annas per ton of manganese exported out of the state.

With effect from the merger of the state with the Madras State on 1-4-1949. the land frontier as such ceased to exist. But in spite of this from April 1949 upto February 1950 the land customs duty continued to be collected from us. During the same period we were already charged with the Central Government Customs duty of 15% ad valorem. The statement attached herewith will show clearly the amounts collected from us under this head. The challans/receipts,we kindly ask to be returned to us after perusal,are also attached as proof of our having remitted the amounts into the Sandur Taluka Treasury.

We beg to submit that this collection is not proper and authorised in view of the merger of the state and the consequent abolition of land frontier.

We pray that the amount so collected by the Sandur Taluka Treasury be ordered to be refunded to us as soon as possible.

Thanking you in anticipation.

We remain,
Yours truly,

MANAGER.

Encl: Chalans & Receipts
(13)

THE GENERAL SANDUR MINING COMPANY , LIMITED

STATEMENT OF SANDUR CUSTOMS EXPORT DUTY PAID.

Duty on	April 1949 Railings tons 4093-12 @ 0-3-0 per ton paid on 1st July 1949.	Rs.	767- 8-12
	May 1949 Railings tons 4832-6½ Cwt @ 0-3-0 per ton paid on 1st July 1949.	Rs.	906- 1- 0
"	June 1949 Railings- paid on 16-8-49	Rs.	661-15-11
"	July 1949 Railings- Paid on 9-9-49.	Rs.	1628- 0- 3
"	August 1949 Railings- Paid on 3-10-49	Rs.	1761-12- 0
"	Septr. 1949 Railings- Paid on 7-11-49	Rs.	1307-10- 3
"	October 1949 Railings- Paid on 22-11-49	Rs.	1230- 0-
"	November 1949 Railings -Paid on 13-1-50	Rs.	847-14-
"	December 1949 Railins- Paid on 9-2-50	Rs.	931-15-
"	January 1950 Railings- Paid on 4-3-50	Rs.	1621- 9-
"	February 1950 Railings-Paid on 15-4-50	Rs.	1565-13-
		Rs.	13230- 5-

Public (Poll-A) dcpt

Development u.o. mat department will no doubt let this dept. see the case in due course

MANAGER.
The General Sandur Mining Co.

ASSISTANT SECRETARY TO GOVT.

Pub(A) 1951

Ub-No. 2[illegible]/51-1

20-7-51

D.O.N 23511

Div. (Trans) Dept 5

P/1 18 one file 22/8

Memo. No. 83511 Trans/57-2, dated 22.8.57

Sub: Customs - Land Customs — Duty collected from the G.S.M.C. Ltd for on the export of manganese ore out of the State (after merger) — Refund of - Representation from the G.S.M.C. Ltd.

A copy of letter no MGD/40/57, dated 23.7.57 recd. from the General Sandur Mining Co. Ltd, Sandur is forwarded to the Collr of Bellary Bellary for information & necessary action. He is also requested to state whether the collr was credited to Central Revenue for State Reference. A reply may be sent for very urgent remarks through The Bd of Rev as soon as to reach the Govt. not later than 29/8

Pp 1-3 cf

Inform reply received on 7.9.57

Rec'd 13/10 Mr. MS

Do the Collr of Bellary — Bellary (with enc) Pp 1-3 cf

Copy to the Bd of Rev (with enc) Pp 1-3 cf

R. 20.9.57.

20.9.57. 3/9/57 20.9.57 2/8/57

Revenue Department.
Subject.

Mining - Land Customs - Manganese - (Bellary) - Duty Collected from General Sandur Mining Co., Ltd. - On export of manganese ore out of the State after merger - Refund of - Representation from the General Sandur Mining Co., Ltd. - Report - Called for -

FIRST ASST. SECRETARY
8 OCT 1951
DEVELOPMENT DEPARTMENT

Madras.

Bd's Ref.L.No.8753/51--2. Dated:-- 5-10-1951

Sri N. C. Thomas, B. A.,
Joint Secretary, Board of Revenue.

Sri V. N. Kudva, I.C.S.,
Commissioner of Commercial Taxes.

Read:- Government Memo.No.83511 P&D-III/51-2, Development, dated 22-8-1951.
Board's Ref.L.8753/51-1, dated 27-8-1951.

REFERENCE:--

The attention of the Collector of Bellary, is invited to the correspondence cited and he is requested to expedite the report called for in the Government Memorandum, cited.

for Joint Secretary.

To The Collector of Bellary.
Copy to the Secretary to Government, Development Department, Madras.

rm.6/x.

Dev (P&D III) Dept.

Memo. No. 83511 P&D III/51-3 dated 7-11-51

Sub. Customs - Land Customs - Duty Collected from The General Sandur Mining Co. Ltd. on the export of manganese ore out of the State after merger - Refund of - Representation - Regarding.

Ref: (i) This Govt. Memo. No. 83511 P&D III/51-2 dt 22.8.51
(ii) BD's Ref. L No 8753/51-2 dt 5-10-51 from Collr Bellary

The attention of the Collector of Bellary is invited to the Govt. memo. cited & he is requested to submit this reply very urgently.

To
The Collector of Bellary,
Copy to BD. of Rev.
with ref: to their L.No
8753/51-2 dt 5.x.51
Rem: 29.xi.51.

L.Dis.19391/51 A.1

Office of the Collector
Bellary, dated 13.11.51.

From
Sri G. Rami Reddi, B.A.,
Collector, Bellary.

To
The Secretary to Government, Development Department, Fort St. George, Madras.

Sir,

Sub:- Customs - Land Customs duty - collected from General Sandur Mining Company Ltd., on exported Manganese ore out of the State after merger- refund representation - report submitted

Ref:- Government Memorandum No.83511 P & D/51-2 d/22.8.51
Government Memorandum No.83511 P & D/51-2 d/7.11.51

The report called for was submitted through the Board of Revenue, Madras in this office L.Dis.14080/51 A.1 dated 12.10.51. A copy of the report is enclosed.

For Collector.

Jan.14.11
Copy submitted to the Secretary, Board of Revenue, Madras.

Copy of L.Dis.14080/51 A.1 dated 12.10.51 of the Collector, Bellary to the Secretary to Government, Development Department, Fort St. George, Madras through the Board of Revenue, Madras.

Sub:- Customs - Land customs duty - collected from General Sandur Mining Co. Ltd., on exported Manganese ore out of the State after merger - refund - representation - report submitted
Ref:- Govt. Memorandum No.83511 P & D 111/51-2 dated 22.8.1951.

The amounts referred to were collected from the General Sandur Mining Company Ltd, Deogiri and were credited into the Sandur Sub Treasury towards Madras State Revenue as detailed below.

Chalan No. and date	Amount	Head of account..
No.88/1.7.49	767 8 10.	XXXVI Mis.customs
91/1.7.49	906 1 0	,,
103/6.8.49	961 15 11	,,
149/10.9.49	1628 0 3	,,
41/4.10.49	1761 12 0	,,
165/8.11.49	1307 10 3	,,
27/22.11.49	1230 0 7	,,
160/16.1.50	847 14 7	,,
105/10.2.50	931 15 6	,,
48/4.3.1950	1621 9 3	,,
80/18.4.1950	1565 13 0	,,
	13530-5-2	

The Company commenced paying Central Government Custom's duty of 15% ad valorem from 28.2.1948.

(true copy)

VS

Revenue Department.
Subject.

Mining - Land customs - Manganese - (Bellary) - Duty collected from General Sandur Mining Company, Ltd. - on export of manganese ore out of the state after merger - Refund of - Representation from the General Sandur Mining Co., Ltd. - Report - Submitted

Station: Madras. Ref.L.8753/51-3 dated 14-11-51.

From

D-124951 Rev/51

Sri M.G.Thomas, B.A., Jt. Secretary, Board of Revenue.

Sri V.N.Kudva, ICS., Commissioner of Commercial Taxes.

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p5 above

Read:- Government Memo.No.83511-P&D-III/51-2, Dev., dated 22-8-51.

p 11 above

From the Collector of Bellary, No.L.Dis. 14080/51-A1 dated 12-10-51.

+p 9 above

Govt. Memo.No.83511-P&D-III/51-3-Dev., d/ 7-11-51.

REFERENCE:

Submitted to the Government.

2/ The Collector of Bellary is being asked to state urgently whether the amounts referred to in the petition have to be refunded or not. A further report will be submitted on receipt of the Collector's reply.

xx xx

For Jt. Secretary.

To The Secretary to Government, Development Dept., Madras (paras 1-2 only).

k.t.a.14/11.

14/11

REVENUE DEPARTMENT,

Subject;

MINING--Land--Customs--Manganese--(Bellary)--Duty collected from General Sandur Mining Co., Ltd.,--On export of manganese ore out of the State after merger--Refund of--Report--Called for.

DEVELOPMENT DEPARTMENT 1 7 DEC 1951

REF.L.8753/51-4. Madras. Dated 14th Dec., 1951.

Sri N.C.Thomas, B.A., Joint Secretary, Board of Revenue.
Sri V.H. Kudva, I.C.S.,
Commissioner of Commercial Taxes.

Read: Govt. Memo.No. 83511 P&D III/51-2, Development, dated 22-8-51.
From the Collector of Bellary, No.L.Dis. 14080/51 A1. d/ 12-10-51.
Board's Ref.L. 8753/51-3, dated 14-11-1951.

REFERENCE:

The attention of the Collector of Bellary is invited to the Board's reference cited above and he is requested to expedite the report called for therein.

for Joint Secretary.

To the Collector of Bellary.
Copy to the Secretary to Government, Development Department, Madras.

nedr.14-12.

Revenue Department.
Subject.

MINING - Land customs - Manganese (Bellary) - Duty collected from General Sandur Mining Company Limited - on export of Manganese ore out of the state after merger - Refund of - Representation - Report - called for.

***

Ref.L.8753/51.5.

Station: Madras. Dated 21.1.52.

From

Sri N.C. Thomas B.A.,
Joint Secretary, Board of Revenue, Madras.

Sri V.K. Kudva I.C.S., Commissioner of Commercial Taxes.

Read:- Government Memo.No.83511 P.& D.-II/51.2 Rev. dated 22.8.51.
Board's Ref.L.8753/51.3 dated 14.11.51.
From the Collector of Bellary, No.Roc.198689/51.A.1. dated 22.12.51.
Government Ex.Rr. dated 10.1.52 (Development Department).

Reference:-

The attention of the Collector of Bellary is invited to the correspondence cited above and he is requested to state whether the report of the Tahsildar, Sandur, has since been received and if

so

16

so to expedite the report called for in the Board's reference cited.

For Joint Secretary.

To the Collector of Bellary.
Copy to the Secretary to Government, Development Department, Madras.

ADN.22.1.
22.1.52

REVENUE DEPARTMENT.

Subject.

MINING - Land customs - Manganese - (Bellary) - Duty collected from Messrs. General Sandur Mining Company, Limited, on export of manganese ore out of the state aftermerger - Refund of Representation - Report - submitted.

MADRAS. L.Dis L.8753/51. dated 28--2--52.

From

Sri N. C. Thomas, B.A., Joint Secretary, Board of Revenue.

Sri V.N. Kudva, I.C.S., Commissioner of Commercial Taxes.

****

Read: Government Memo. No.83511 P & D. III/51-2 Development d/22-8-51.
Board's Ref.L.8753/51-3 dated 14-11-51.
From the Collector of Bellary No.L.Dis.19869/51-A.1 d/6-2-52.

****

L.DIS:

Submitted to the Government.

2. In the circumstances reported by the Collector, the Board recommends that the amount of Rs.3187-6-3 collected from the General Sandur Mining Company, Limited, Sandur, towards Land customs duty under the Sandur Land customs Act subsequent to 1-1-50 may be ordered to be refunded.

for Joint Secretary.

To
The Secretary to Government,
Development Department. Madras.

TR:28-2/-

Copy of L.Dis.19869/51 A1. dated 6-2-52 from the Collector of Bellary.

Sub: Customs - Land Customs duty - collected from G.S.M. Co. Ltd., on exported Manganese Ore out of the state after merger - refund - representation - further report submitted.

Ref: This office L.Dis.14080/51 A1 dated 12-10-51.

*****

The General Sandur Mining Company Ltd., Sandur have reported that the land customs duty of 3 as. per ton of manganese ore exported which was being charged by the erstwhile Sandur Government was collected from them even after merger from April 1949 upto February 1950, though they have paid the Central Government Customs duty of 15% ad valoren during the same period. They request that the amount of Rs.13,530-5-2 which was collected from them for the period from April 1949 to February 1950 towards Sandur Land Customs duty may be refunded to them.

I invite attention to the Merged States (Laws) Act, 1949 (Act LIX of 1949) which came into force on 1-1-50. The laws that were extended to the Merged states are specified in the Schedule to the Act. Under Section 5 of the Act all laws corresponding to an Act, Ordinance or Regulation specified in the Schedule which were in force in the Merged States stand repealed. As the land Customs Act 1924 (India Act XIX of 1924) is one of the Acts specified in the Schedule, the Sandur Land Customs Act stood repealed only with effect from 1-1-1950.

Therefore the claim of the Company for the refund on exports perior to

P.T.O.

1-1-1950 is untenable. The land customs duty collected under the Sandur Land Customs Act from the Company subsequent to 1-1-1950 is only Rs.3187-6-3 as detailed below:

Cpp. 21 of the chalans kept

Duty on Jan. 1950 Railings credited in Ch.No.43 dated 4--3--50 ... Rs.1621-9-3 ✓

Duty on February. 1950 Railings credited in Ch. No.80 dated 18--4--50.. Rs.1565-13-0 ✓

Cpp 23 of the chalans kept below 3187-6-3. ✓

This amount of Rs.3187-6-3 may be ordered to be refunded to the Company.

/True Copy/

for Joint Secretary.

TR:28-2/-

Dev (Poll-A) Dept

Customs - Land customs - Sandur - Duty collected from Messrs The General Sandur Mining Company Ltd on the export of manganese ore out of the State after merger - Refund of - Orders passed.

Ref: (i) from the G.S.M.C. Ltd, Sandur, No MGD/40/51, dated 28.7.51.

(ii) Govt Memo no 50511 Poll-A/51-2, dt 22.8.51.

(iii) from the Bd. of Rev, no. LDis L 8153/51, dt 28/2/52.

Order No no 1574 Dated 10-4-52

H.E. the Governor of Madras hereby directs that a sum of Rs. 2187-6-3 (Rupees Three Thousand One hundred and eighty seven, annas six and three pies only) being the duty collected under the Sandur Land Customs Act, 1942 during the months of Jan. and Feb. 1950 on the goods from Messrs The General Sandur Mining Co, Ltd, Sandur on the export of manganese ore out of the then Sandur State, be refunded to them.

2. The expr will be debited to "57. Miscellaneous - K. Misc. and unforeseen charges - Miscellaneous".

To
M/s The G.S.M.C. Ltd,
Sandur (with C.L.)
" Collr. of Bellary, Bellary.
" A.G., thro' Fin Dept
copy to the Bd. of Rev.
" Pub (Poll-A) Dept
" Finance Dept.

F.T.O

22

II

Dev (Pwm) Dept

Letter No 8351 Pwm/51-7, dated 10.4.52

To

The Manager,
Messrs The General Sandur Mining Co. Ltd.,
Sandur P.O. (Bellary Dt.)

Sir,

Sub: Land Customs - Duty collected on the export of manganese ore from April 1949 to Feb 1950 - Refund of

Ref: Your Ltr. no MGD/40/51, dt. 23.7.51.

In reply to the letter cited, I am directed to state that the land customs duty was collected from the Company under the Sandur Land Customs Act, 1942 which stood repealed under Sec 5 of the Merged States (Laws) Act, 1949 with effect from 1st Jan. 1950. The ~~refund of~~ duty collected after 1.1.1950 alone is therefore ~~become~~ refundable payable as against the request of the Company for refund of duty ~~collected~~ paid from April 1949 to Feb. 1950. I am accordingly to enclose a copy of this Govt's proceedings no Dev. Dept., dated , sanctioning the refund of a Sum of Rs 3187-6-3 being the duty collected from the Company on the exports of manganese ore during the months of Jan. and Feb. 1950.

2 The Challans/Receipts sent with the letter cited are returned herewith

Enclosures
Kept below
Draft
dtd 7.4.52
1 pp:- 3 cf

Cpp 3-4 r.!
(M)
cp pp 3 4 r.!
pp 1-3 c.f

Draft 1 or 1

Kept Below
Compd
KW
12/4

4.7 10

Dev (Proms) Dept

(C.No 83511 Proms/51)

Sub: Customs — Land Customs — Duty collected by the Sandur Govt. even after the merger of the State with Indian Union — Refund — Requested.

Ref: From the G.S.M.C. Ltd., Sandur, No. MGD/40/51, dt 23/7/51

The General Sandur Mining Company Ltd., Sandur have represented to Govt. that they were paying to the late Sandur State Govt a land customs duty of 3 annas per ton of manganese ore exported outside the State and that the customs duty was continued to be collected even after the merger of the Sandur State with the Bellary Dt. from 1.4.'49 to 28th Feb. 1950. During the same period, it is reported that they were also charged with the customs duty of 15% ad valorem by the Central Govt. The G.S.M.C. Ltd have now forwarded the details of the amount collected as customs duty from 1.4.49 to 28.2.50 and have requested this Govt. to arrange for the refund of the amount so collected in view of the merger of the State and the consequent abolition of the land frontier. It is subd. that in G.O. Ms. 2438 Dev. Dept dt 19.6.50 the qn. of abolishing the land customs was examined in detail both at the instance of the Collector of Bellary and the Govt. of India and it was ordered that no land customs should be levied in the merged territory of Sandur with effect from 1.3.50. The Company has now asked for the refund of a sum of Rs. 13,230-5-2 collected as land customs duty from the date of merger of the State with the Indian Union viz 1.4.49 to 28.2.50. It is not known whether the amount collected after 1.4.49 has been credited to Central Revenues or State Revenues and whether it is refundable. The remarks of the Collr. of Bellary may, perhaps, be invited in the first instance. Subject to orders a draft Memo is put up. Fin (Poll) Legal and Fin Depts may see before issue

UNDER SECRETARY 2826 6 AUG 1951 PUBLIC DEPARTMENT

Dev No. 83511/Proms/51-2 (XS) mm 3/8/51

3/8/51

3/8/51

qV

Public (Political-A) dept.

Notes on p. 1 ante and the draft memo below may be perused and the file passed on to Finance.

6/8/51 Cell 6.8.51

Pub(Pol-A) Memo No. 2826/51-1, dt 7.8.51

Fin(Exp B)

The draft memo below may be perused.

14/8/51

17/8/51

Dev 91416 Fin. Accts. Dev. 21.8.51

14.8.51

Dev (From) Dept.

Notes of Pub(Poll) and Fin. Depts above. The draft Fin Memo No. 58166 EB/51-1 dt 20/8/51 Memo. below may now issue. (The revised date for reply ~~is for~~ in the draft is for approval)

21.8.51

21.8.51

Issued as Memo. No. 8351 (From) - 2, dt 22/8/51.

from the Collr. of Bellary, No. LDis 19351/51 A1 dt 13.11.51

from the Bd. of Rev, No. L.8753.1/51-3, dt 16.11.51

Please see the letter from the Collr. of Bellary, and the Bd. of Rev on pp. 11 CF and 13 CF respectively in reply to Govt. Memo. on p. 5 CF. The further report called for from the Collr. of Bellary by the Bd. of Rev. may be awaited.

Ll 20.12.51

20/12/51

20/12/51

from the Bd. of Rev No. L-8753/51-4, dt 14/12/51

from the Bd. of Rev, No. L-8753/51-5, dt 21.1.52.

from the Bd. of Rev No. L-8753/51-6, dt 28/2/52

p 5 CF

p. 11 CF

p 13 CF

p 11 CF

p 13 CF

p 13 CF

p 15 CF

pp 17-18 CF

pp 19-20 CF

Dev(Pts III) Dept.

The file deals with the representation of Messrs The General Sandur Mining Company Ltd, Sandur relating to the refund of land customs duty collected by the then Sandur Govt. on the export of manganese ores even after the merger of the State. The G.S.M.C. Ltd represented that the land customs duty of 3 annas per ton of manganese ore exported, ~~which~~ was being charged by the ~~erstwhile~~ late Sandur State Govt. was collected from them during April 1949 to Feb 1950 even after the merger of the State, ~~from April 1949 to Feb 50~~ though they had paid the Central Govt's customs duty of 15% ad valorem during the same period. They ∴ requested this Govt. to arrange for the refund of a sum of Rs. 13,530-5-2 collected from them during the period April 1949 to Feb. 1950. The Collr. of Bellary has pointed out that under Section 5 of the Merged States (Laws) Act, 1949 (Central Act LIX of 1949) which came into force on 1.1.1950, all laws corresponding to Acts, ordinances, or Regulations specified in the Schedule & which were in force in the merged States stand repealed. The Govt. of India have also observed that the Sandur Land Customs Act, 1942 which was in force in the merged State of Sandur corresponds to the Land Customs Act, 1924 (Act. XIX of 1924) and it stands repealed under Section 5 of the Merged States (Laws) Act, 1949. It would ∴ appear that the Sandur Land Customs Act, 1942 stood repealed only with effect from 1.1.1950, the date on which the Merged States (Laws) Act, 1949 came into force. In this view, the Collr. of Bellary is of the opinion that the claim of Messrs The G.S.M.C. Ltd for the refund on exports prior to 1.1.1950 is untenable and that the land customs duty collected under the Sandur Land Customs Act, 1942 subsequent to 1.1.1950 which amounts to Rs. 3187.6.3 may be refunded to the Company. The Board of Rev. has also endorsed the views of the collector, that the land customs duty collected from the G.S.M.C. Ltd during Jan and Feb 1950 may be refunded to them as against their request for refund of duty collected from April 1949 to Feb. 1950.

The Bd's remarks may be accepted in this Dept. and the sum of Rs. 3187-6-3 being the land customs duty collected ~~for~~ subsequent to 1.1.1950 may be ordered to be refunded to Messrs The G.S.N.C. Ltd. Public (Poll), Legal and Fin. Depts. and advise whether India need be consulted in the matter. If not may see. ~~before circulation~~, Fin. Dept may suggest the head of account to which the refund may be debited.

7.3.52. — S/ 8/3 / Pub (Poll) / Legal / Fin

Dev no 8851, from p 3-4

Public (Political - A) deptt.

Notes of development on p.p 3-4 above may be read. Legal may see pr remarks in the first instance.

10/3/52

UNDER SECRETARY 1024 10 MAR 1952 PUBLIC DEPARTMENT

Pub (Poll A) Deptt

Legal (Opns) Deptt

No NO 1024/52-1

11.3.52

The view expressed at A on the previous page is correct.

17.3.52

17.3 J.S.

ASSISTANT SECRETARY 15 MAR 1952 3851 LEGAL DEPARTMENT

AS 3

Dev

Finance

Fin (Ln & B)

Legal U.O 3851/52-1

17-3-'52

(Previous finance note on p 2 above)

Please see the notes on pp 3-4 above.

2. The proposal to refund a sum of Rs 3187-6-3 to the Co., being the land customs duty collected from it for the period subsequent to 1.1.50 may be agreed to. This sum may be debited to '37 Misc. - Miscellaneous Charges'.

UNDER ASSISTANT SECRETARY Fin 1068

DEPUTY SECRETARY 18 MAR 1952 FINANCE DEPARTMENT

Dev 37040 from p 2

Dev of Cal from no. 2004 LB-1

3.3.52 NS 3/3/52 31/3/52

Dev(Pro-III)Dept

Notes of Pub(Poll), Legal (opinions) and Fin. Depts on p.4 abov may be perused. Public (Poll) Dept. may see the file again as desired, before the issue of order.

2/4/52 2/4/52 Pub (Poll(1))

Dev. no. no. 83511 Pro-III)51-6
2.4.52

Public (Political-A) Dept
May be perused and returned to development.

UNDER SECRETARY 1387 4. APL 1952 PUBLIC DEPARTMENT

4/4/52 Cor 4.4.52 7/4 Dev(Pro-III)Dept

/pp 1-2 cf Dw 39375 Pro-III)52 The file deals with the representation of
Pub(Pol-A) Deptt 8.4.52 Messrs The G.S.M.C. Ltd, Sandur for the refund of
Lr no 1387/52-1 8.4.52 Land customs duty paid by them to the late Sandur
State even after its merger with the Bellary Dt. on
the manganese ore exported from the State. One
Land customs duty was collected under the
Sandur Lands Customs Act, 1942 which stood
repealed under Section 5 of the Merged States
(Laws) Act, 1949 which came into force on 1.1.1950
Messrs The G.S.M.C. Ltd requested refund of duty from
April 1949 to Feb. 1950 amounting to Rs 13,530-5-2. But
as the Merged States (Laws) Act, 1949 came into force
from 1.1.50 only, the Company is eligible for
refund of duty collected during the months of Jan
and Feb. 1950, which amounts to Rs. 3187-6-3. The
Board of Rev has recommended the refund of this
amount to the Company and Fin. Dept. have agreed
to the proposal. A draft order is put up.
A draft letter to the Company is also put up.

Drafts for approval.

6/4/52 5 10/4

p 21 cf Issued as GO Ms no 1574 Rev. Dept, dt 10.4.52
p 22-23 cf Issued as Lr. no. 83511 Pro-III)51-7 dt 10.4.52